



**BUILDING A BETTER WORLD**

Ms. Elizabeth M. Murphy  
Secretary  
Securities and Exchange Commission  
100 F Street, NE  
Washington, DC 20549-1090

Re: File Number S7-45-10; Exchange Act Release Number 34-63576  
(December 20, 2010.)

Dear Ms. Murphy:

I am writing to you on behalf of MWH in response to the referenced Exchange Act Release number, and the Commission's request for comments on the Securities and Exchange Commission's proposed Rules 15Bal-1 through 15 Bal-7 relating to the registration of municipal advisors pursuant to Section 975 of the Dodd-Frank Wall Street Reform and Consumer Protection Act (the "Act"). Of particular concern is the proposed interpretation of the exemption for "engineers providing engineering advice", and the too-narrow interpretation of activities "inextricably linked to . . ." and "incidental to the provision of engineering advice."

MWH is a global firm of nearly 7,000 employees focused on water-related infrastructure projects such as water supply, water and wastewater treatment, storage and transmission, water resource management, and coastal restoration. Our services include design and construction of water infrastructure, hydropower and renewable energy, and environmental services. In these offerings our clients are often municipalities, addressing critical infrastructure needs in expanding utilities or addressing aging infrastructure with ever limited financial resources.

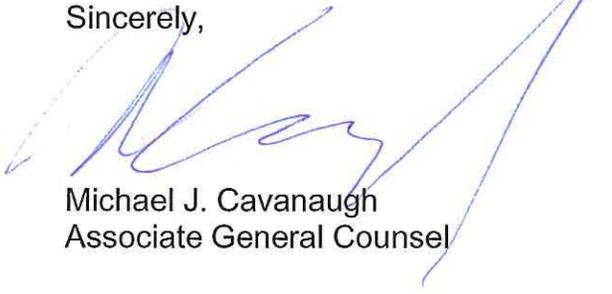
Often faced with mandated requirements needed to maintain healthy and environmentally sound water infrastructure, clients look to MWH to help prioritize and understand the feasibility of projects. This can involve estimating and projections for capital expenditures over long durations, growth models, cash-flow analysis, and other projections needed to understand how long term infrastructure needs in this area can be met. Such offerings are a natural outgrowth of the core services MWH has traditionally provided for municipal clients, and provide the requisite project-related information to allow our clients to evaluate their own available debt obligations and funding mechanisms to improve and maintain a healthy and safe infrastructure.

MWH, like other firms offering engineering and infrastructure related services to public sector clients, believes that the proposed interpretation of the "engineering exemption" to the registration requirement for municipal advisors under the Act is too narrow, and does not reflect Congressional intent in specifying the need for an engineering exemption from the

definition of municipal advisor. The implications of this could impact virtually all public infrastructure, including highways, transit, railroad, airport facilities and power, and is why organizations such as the American Association of Engineering Companies, (ACEC), and other firms are intent on responding to this issue and the referenced release. Developing systems for compliance, insurance implications, and the potential risks and litigation in this area will inevitably result in added costs to heavily burdened municipalities and critical public infrastructure needs.

We appreciate this opportunity to express these concerns.

Sincerely,



Michael J. Cavanaugh  
Associate General Counsel